

MINUTES

MONTANA SENATE 61st LEGISLATURE - REGULAR SESSION

COMMITTEE ON TAXATION

Call to Order: CHAIRMAN JEFF ESSMANN, on January 15, 2009 at 8:00 A.M., in Room 405 Capitol.

ROLL CALL

Members Present:

Sen. Jeff Essmann, Chairman (R)
Sen. Taylor Brown, Vice Chairman (R)
Sen. Jerry W. Black (R)
Sen. Gary Branae (D)
Sen. Ron Erickson (D)
Sen. Kelly Gebhardt (R)
Sen. Kim Gillan (D)
Sen. Bradley Hamlett (D)
Sen. Christine Kaufmann (D)
Sen. Bruce Tutvedt (R)

Members Excused: Sen. Bob Story Jr. (R)

Members Absent: None.

Staff Present: Lee Heiman, Legislative Branch
Debra Polhemus, Committee Secretary

Audio Committees: These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

Committee Business Summary:

Hearing & Date Posted: SB 132, 1/9/2009; SB 128, 1/9/2009

Executive Action:

DEPARTMENT OF REVENUE PRESENTATION

00:00:36 Mary Craigle, Economist, Department of Revenue (DOR)

EXHIBIT (tas09a01)

EXHIBIT (tas09a02)

00:07:48 Chairman Essmann

00:08:41 Sen. Gillan

00:09:26 Mary Craigle, DOR

00:10:06 Sen. Brown

00:10:23 Mary Craigle, DOR

00:11:29 Sen. Kaufmann

00:11:58 Chairman Essmann

00:12:55 Margaret Kaiska, Information Technology Processing
Administrator, DOR

00:16:18 Sen. Gillan

00:16:39 Margaret Kaiska

00:22:18 Sen. Brown

00:22:38 Margaret Kaiska

00:23:52 Sen. Tutvedt

00:25:12 Sen. Gillan

00:25:35 Margaret Kaiska

00:27:10 Sen. Hamlett

00:27:45 Margaret Kaiska

00:28:15 Chairman Essmann

00:29:48 Margaret Kaiska

00:31:44 Sen. Gillan

00:32:16 Margaret Kaiska

00:32:53 Van Charlton, Natural Resources Tax Specialist, DOR

00:38:17 Chairman Essmann

00:38:27 Van Charlton, DOR

00:47:38 Sen. Tutvedt

00:48:10 Van Charlton, DOR

00:51:15 Sen. Tutvedt

00:51:34 Van Charlton

00:54:11 Chairman Essmann

00:54:45 Van Charlton

00:58:33 Chairman Essmann

00:58:47 Van Charlton

01:01:55 Sen. Brown

01:02:15 Van Charlton

01:03:39 Sen. Gebhardt

01:04:16 Lanor Stigen, Accountant, Liquor Control Division, DOR

EXHIBIT (tas09a03)

01:10:31 Sen. Kaufmann

01:10:49 Lanor Stigen, DOR

01:10:59 Sen. Gebhardt

01:11:18 Lanor Stigen, DOR

01:11:49 Chairman Essmann

DEPARTMENT OF REVENUE PRESENTATION (Con't)

01:12:26 Jim McKeon, Program Manager for Miscellaneous Taxes,
DOR
01:30:17 Sen. Kaufmann
01:31:12 Jim McKeon, DOR
01:35:52 Chairman Essmann

01:36:01 Recess

01:44:37 Reconvene

HEARING ON SB 132

Opening Statement by Sponsor:

01:46:42 **SEN. LYNDA MOSS (D), SD 26**, opened the hearing on
SB 132, Clarify taxpayer confidentiality and exchange
of info laws among state agencies.

Proponents' Testimony:

01:51:44 Gene Walborn, DOR

[EXHIBIT\(tas09a04\)](#)

[EXHIBIT\(tas09a05\)](#)

[EXHIBIT\(tas09a06\)](#)

02:07:18 Judy Hanson, Administrator, Permitting and Compliance
Division, Department of Environmental Quality (DEQ)

Opponents' Testimony:

02:09:04 None

Informational Testimony:

02:09:10 None

Questions from Committee Members and Responses:

02:09:22 Sen. Gebhardt
02:09:59 Gene Walborn, DOR
02:13:11 Sen. Erickson
02:13:43 Gene Walborn
02:15:14 Sen. Hamlett
02:15:22 Gene Walborn
02:15:54 Sen. Erickson
02:16:33 Gene Walborn
02:16:50 Dan Bucks, Director, DOR
02:18:08 Sen. Erickson
02:19:11 Dan Bucks, DOR
02:21:49 Sen. Gebhardt
02:22:20 Gene Walborn, DOR
02:22:38 Chairman Essmann
02:23:08 Judy Hanson, DEQ
02:26:43 Sen. Tutvedt

Closing by Sponsor:

02:27:01 Sen. Moss

HEARING ON SB 128

Opening Statement by Sponsor:

02:29:01 **SEN. GARY BRANAE (D)**, SD 27, opened the hearing on
SB 128, Revising laws related to state taxation.
[EXHIBIT\(tas09a07\)](#)

Proponents' Testimony:

02:33:09 Rick Almendinger
02:36:24 Dan Bucks, Director, DOR
02:46:49 Gene Walborn, DOR
[EXHIBIT\(tas09a08\)](#)
03:00:25 Kelsen Young, Executive Director, Montana Coalition
against Domestic and Sexual Violence
03:01:33 Tara Veazey, self
03:03:13 Holly Franz, representing Montana Society of CPA's also
speaking for Mary Whittinghill, Montana Taxpayers
Association

Opponents' Testimony:

03:04:56 None

Informational Testimony:

03:05:07 Karen Powell, Chairwoman, State Tax Appeal Board

Questions from Committee Members and Responses:

03:06:04 Sen. Gillan
03:07:02 Dan Bucks, DOR
03:08:47 Sen. Gillan
03:09:35 Sen. Kaufmann
03:09:56 Dan Bucks, DOR
03:12:02 Sen. Tutvedt
03:12:36 Sen. Branae
03:14:06 Sen. Gebhardt
03:14:47 Gene Walborn, DOR
03:16:17 Chairman Essmann
03:16:56 Gene Walborn, DOR
03:19:21 Sen. Gebhardt
03:19:37 Dan Bucks, DOR
03:25:14 Chairman Essmann
03:25:32 Sen. Gillan

Closing by Sponsor:

03:25:47 Sen. Branae

ADJOURNMENT

Adjournment: 11:30 A.M.

DEBRA POLHEMUS, Secretary

dp

Additional Exhibits:

EXHIBIT ([tas09aad.pdf](#))